

ABSTRACT

This study aims to analyze the implementation of tax management in efforts to achieve tax savings, as well as to examine the tax planning strategies adopted by Company X. The object of this research is Company X, located in Semarang City, Central Java Province, which operates in the service industry and has been conducting business activities for more than five years. The selection of this company is based on the importance of fiscal efficiency in maintaining the company's financial stability amid increasing pressure from tax regulations. This study uses a qualitative approach with a descriptive case study method. Primary data were obtained through in-depth interviews, observations, and internal company documentation, while secondary data were collected from relevant literature and tax regulations. The research informants consist of accounting staff, tax staff, financial managers, and external tax consultants. Data analysis was conducted through the review of financial statements, annual tax return documents, corporate income tax calculations, tax withholding evidence, and tax planning documents. The research findings indicate that there are still several areas with potential for legal and efficient tax savings. Through this analysis, six tax planning strategies were identified that can be implemented by the company, namely: (1) applying the declining balance depreciation method, (2) applying for fiscal incentives in the form of super deduction, (3) optimizing the capital structure to utilize tax shields, (4) controlling non-deductible expenses to avoid additional tax burdens, (5) channeling donations through officially recognized Corporate Social Responsibility (CSR) programs, and (6) proactively planning fiscal expenses. These strategies are considered capable of significantly reducing the company's tax burden without violating existing tax regulations.

Keywords : Tax Management, Tax Saving, Tax Planning, Case Study, Fiscal Efficiency

